



MISSOURI DEPARTMENT OF REVENUE
**MISCELLANEOUS INCOME
TAX CREDITS**

1997
FORM
MO-TC

Attachment Sequence No. 1040-02, 1120-04

NAME

YOUR SOCIAL SECURITY NO.

MITs/MO I.D. NUMBER

**If you are eligible for more than one credit, please specify the order in which the credits should be applied against your tax liability.
If you *do not* specify the order, each credit will be applied against your tax liability as they appear on the form.**

• USE THIS FORM TO CLAIM INCOME TAX CREDITS ON FORM MO-1040, MO-1120 OR MO-1041. • ATTACH TO FORM MO-1040, MO-1120 OR MO-1041.	ORDER TO BE APPLIED	DOR USE ONLY			• yourself on a combined return	• one income • corporation • fiduciary • spouse on a combined return
		Y	S		Y	S
1. New or expanded business facility credit (Attach Schedule K-1 or Schedule C)	▶	00	00	1	00	00
2. Development reserve credit	▶	00	00	2	00	00
3. Infrastructure development credit	▶	00	00	3	00	00
4. Export finance credit	▶	00	00	4	00	00
5. Missouri low income housing credit (Attach eligibility statement and federal return)	▶	00	00	5	00	00
6. Missouri business modernization and technology (seed capital) credit	▶	00	00	6	00	00
7. Neighborhood assistance credit (Including homeless assistance credit)	▶	00	00	7	00	00
8. Affordable housing assistance credit	▶	00	00	8	00	00
9. Special needs adoption credit (Attach Form ATC)	▶	00	00	9	00	00
10. Enterprise zone credit (Attach Schedule K-1 or Schedule C)	▶	00	00	10	00	00
11. Small business incubator credit	▶	00	00	11	00	00
12. Small business investment credit	▶	00	00	12	00	00
13. Community bank investment credit	▶	00	00	13	00	00
14. Qualified research expense credit	▶	00	00	14	00	00
15. Higher education scholarship fund credit	▶	00	00	15	00	00
16. Abandoned property credit	▶	00	00	16	00	00
17. Youth opportunities credit	▶	00	00	17	00	00
18. Processed wood energy credit	▶	00	00	18	00	00
19. Missouri business use incentives for large-scale development (BUILD) credit	▶	00	00	19	00	00
20. SUBTOTALS — add Lines 1 through 19		00	00	20	00	00
21. Total Credits — add Lines 20Y and 20S (Enter here and on Form MO-1120, Line 16, or Form MO-1040, Line 37, or Form MO-1041, Line 19)			00	21		00

Instructions on reverse side

Instructions

Corporation, fiduciary and one income filers must enter the amount of their applicable credit in Column S (Note: one income filers are individuals filing single, married filing separate, head of household, qualifying widow(er) with dependent child or claimed as a dependent on another's return). For combined Missouri individual income tax returns, your portion of the tax credit must be entered in Column Y and your spouse's portion in Column S.

If you are eligible for more than one credit, please specify the order in which the credits should be applied against your tax liability. If you *do not specify* the order, each credit will be applied against your tax liability as they appear on the form.

Line 1 — New or Expanded Business Facility Credit

If you are a manufacturer, wholesale distributor, office tenant, truck, barge, or rail line operator, interchange telecommunications company facility, or mining, warehouse, or research/development operator, agricultural farm implement dealer, poultry producer, insurance carrier or recycler you may be eligible to claim this credit if you established a new facility or expanded an existing facility and created new jobs and new investment. For more information, forms and approval to claim this credit, contact: Missouri Department of Economic Development, Tax Benefit Programs, P.O. Box 118, Jefferson City, MO 65102-0118, or call (573) 526-5410.

Line 2 — Development Reserve Credit

If you have made a contribution to the Development and Reserve Fund, you may be entitled to this credit. For more information, forms and approval to claim this credit, contact: Missouri Development Finance Board, P.O. Box 567, Jefferson City, MO 65102-0567, or call (573) 751-8479.

Line 3 — Infrastructure Development Credit

If you have made a contribution to the Infrastructure Development Fund, you may be entitled to this credit. For more information, forms and approval to claim this credit, contact: Missouri Development Finance Board, P.O. Box 567, Jefferson City, MO 65102-0567, or call (573) 751-8479.

Line 4 — Export Finance Credit

If you have made a contribution to the Export Finance Fund, you may be entitled to this credit. For more information, forms and approval to claim this credit, contact: Missouri Development Finance Board, P.O. Box 567, Jefferson City, MO 65102-0567, or call (573) 751-8479.

Line 5 — Missouri Low Income Housing Credit

If you are an owner of or investor in rental property, **approved** for a federal low income housing credit, you may also be eligible for the Missouri low income housing credit in an amount up to 100% of the project's federal tax credit. A statement authorized and issued by the commission certifying that a given project qualifies for the Missouri low income housing credit must accompany your tax return. For more information, forms and approval to claim this credit, contact: Missouri Housing Development Commission, 3435 Broadway, Kansas City, MO 64111, or call (816) 759-6662.

Line 6 — Missouri Business Modernization and Technology (Seed Capital) Credit

You may be eligible for this credit if you made a cash contribution to a qualified fund established cooperatively by the Missouri Business Modernization and Technology Corporation or any of the state's innovation centers to provide "seed" capital to potentially viable businesses. For more information, forms and approval to claim this credit, contact: Missouri Department of Economic Development, Office of Business Finance, P.O. Box 118, Jefferson City, MO 65102-0118, or call (573) 751-0295.

Line 7 — Neighborhood Assistance Credit

If you contributed cash or provided qualified services or assistance to a not-for-profit organization that administers an approved neighborhood assistance project, you may be eligible to claim this credit. For more information, forms and approval to claim this credit, contact: Missouri Department of Economic Development, Community Development Group, P.O. Box 118, Jefferson City, MO 65102-0118, or call (573) 751-4849.

Line 8 — Affordable Housing Assistance Credit

This Missouri tax credit may be available to businesses who make donations to nonprofit housing entities to assist them in developing or operating housing for low income families. This tax credit shall not exceed 55% of the total donated amount and must first be approved by the Missouri Housing Development Commission. For more information, forms and approval to claim this credit, contact: Missouri Housing Development Commission, 3435 Broadway, Kansas City, MO 64111, or call (816) 759-6662.

Line 9 — Special Needs Adoption Credit

If you have legally adopted a special needs child during 1997, you and/or your employer may be eligible for this tax credit. The maximum tax credit which you and/or your employer may claim is \$10,000. You must complete and attach Form ATC to the Form MO-TC which is a required attachment for your Missouri return (Form MO-1040/Form MO-1120), along with verification statements from the court, child-placing agency or the Division of Family Services regarding the child's special needs. Also, the Division of Family Services must verify, by completing Form ATC, Part D, that your adoption expenses were not reimbursed by another source. For more information regarding verification of the child's special needs and non-reimbursement of adoption expenses, contact: Division of Family Services, P.O. Box 88, Jefferson City, MO 65101 or call (573) 751-8930. Form ATC is also available at the Department of Revenue Offices located throughout the state. Questions about filing for this tax credit should be directed to the Department of Revenue at (573) 751-5808.

MO 860-2274 (11-97)

Line 10 — Enterprise Zone Credit

You may be eligible for this credit if you established a new facility or expanded an existing facility in an enterprise zone and created new jobs and new investment. For more information, forms and approval to claim this credit, contact: Missouri Department of Economic Development, Tax Benefit Programs, P.O. Box 118, Jefferson City, MO 65102-0118, or call (573) 526-5410.

Taxpayers eligible for tax refunds, as authorized in Section 135.245, RSMo, must be certified by the Department of Economic Development as having operated a "new business facility" during the taxpayer's third or fourth tax period. For further information concerning claims for refunds, contact the Department of Revenue at (573) 751-5808.

Line 11 — Small Business Incubator Credit

You may be eligible for this credit if you have made a contribution to an approved Small Business Incubator Project. For more information, forms and approval to claim this credit, contact: Missouri Department of Economic Development, Office of Business Finance, P.O. Box 118, Jefferson City, MO 65102-0118, or call (573) 751-0295.

Line 12 — Small Business Investment Credit

If you have made a monetary contribution to an approved small business in Missouri, you may be entitled to this credit. For more information, forms and approval to claim this credit, contact: Missouri Department of Economic Development, Office of Business Finance, P.O. Box 118, Jefferson City, MO 65102-0118, or call (573) 751-0295.

Line 13 — Community Bank Investment Credit

If you have made a monetary contribution to an approved community bank in Missouri you may be entitled to this credit. For more information, forms and approval to claim this credit, contact: Missouri Department of Economic Development, Community Development Group, P.O. Box 118, Jefferson City, MO 65102-0118, or call (573) 751-9051.

Line 14 — Qualified Research Expense Credit

If you incurred "qualified research expenses" as certified by the Department of Economic Development, you may be entitled to this credit. For more information, forms and approval to claim this credit, contact: Missouri Department of Economic Development, Office of Business Finance, P.O. Box 118, Jefferson City, MO 65102-0118, or call (573) 751-4849.

Line 15 — Higher Education Scholarship Fund Credit

If you have made a contribution to the Missouri Higher Education Scholarship Donation Fund, Section 173.196, RSMo, you may be eligible to claim up to 50% of the donation as a state tax credit. For more information, forms and approval to claim this credit, contact: Missouri Department of Higher Education, P.O. Box 6730, Jefferson City, MO 65102 or call (573) 751-3940.

Line 16 — Abandoned Property Credit

Any person or business operating an eligible project which is being received on certain abandoned property, may be eligible to earn tax credits for new investment and new or retained jobs for up to 10 tax periods. The eligible project must be in a blighted area. An additional special credit may be earned by eligible projects for the costs of voluntary remediation. For more information, forms and approval to claim this credit, contact: Missouri Department of Economic Development, Incentives Program, P.O. Box 118, Jefferson City, MO 65102-0118 or call (573) 751-0717.

Line 17 — Youth Opportunities Credit

If you contribute cash or property to public or private programs authorized to participate under Section 135.460, RSMo by the Missouri Department of Economic Development, you may be eligible to claim this credit. For more information, forms and approval to claim this credit, contact: Missouri Department of Economic Development, Community Development Group, P.O. Box 118, Jefferson City, MO 65102-0118, or call (573) 751-4539.

Line 18 — Processed Wood Energy Credit

Companies producing processed wood energy products from Missouri timber waste are eligible for an energy tax credit. The credit may be claimed for a period of five years and is to be a credit against tax otherwise due. This credit is for producing an end product, not for the burning of wood. For more information, forms and approval to claim this credit, contact: Missouri Division of Energy, P.O. Box 176, Jefferson City, MO 65102-0176, or call (573) 751-4000.

Line 19 — Missouri Business Use Incentives for Large-Scale Development (BUILD) Credit

If you are an eligible business which has had BUILD program bonds issued to finance eligible costs you may be entitled to a credit. For more information, forms and approval to claim this credit contact: Missouri Development Finance Board, P.O. Box 567, Jefferson City, MO 65102-0567 or call (573) 751-8479.

Line 20 — Subtotal

Add Lines 1Y through 19Y and enter the total on Line 20Y. Add Lines 1S through 19S and enter the total on Line 20S.

Line 21 — Total Tax Credits

Add Lines 20Y and 20S and enter the total on Line 21. Also, enter on Form MO-1120, Line 16, or Form MO-1040, Line 37 or Form MO-1041, Line 19.

Individuals with speech/hearing impairments call TDD (800) 735-2966.